

**SIKKIM**



**GOVERNMENT** **GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

Gangtok

Friday 29<sup>th</sup> December, 2017

No. 678

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No. 25/2017-State Tax

Dated: 28<sup>th</sup> August, 2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Sikkim Goods and Services Tax Rules, 2017, till 15<sup>th</sup> day of September, 2017.

2. This notification shall come into force on the date of its publication in the Official Gazette.

Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
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